



## Power of Attorney and Declaration of Representative

### PART I. POWER OF ATTORNEY

PLEASE TYPE OR PRINT.

Your Name or Name of Entity	Spouse's name, if a joint return <i>(or corporate officer, partner or fiduciary, if a business)</i>		
Street Address	City	State	ZIP
Social Security/Louisiana or Federal ID Number	Spouse's Social Security Number <i>(if a joint return)</i>		

I/we appoint the following representative(s) as my/our true and lawful agent(s) and attorney(s)-in-fact to represent me/us before the Louisiana Department of Revenue. The representative(s) is/are authorized to receive and inspect confidential and non-confidential information concerning my/our state taxes, and to perform any and all acts that I/we can perform with respect to my/our tax matters, unless noted below. Representative(s) must sign and date this form on page 2, Part II.

Name #1	Name #2	Name #3
Name of firm	Name of firm	Name of firm
Street address	Street address	Street address
City/State/ZIP	City/State/ZIP	City/State/ZIP
Telephone number	Telephone number	Telephone number
Fax number	Fax number	Fax number
E-mail address	E-mail address	E-mail address

**Acts authorized unless otherwise limited below, the representative(s) is/are authorized to perform any and all acts that you can perform with respect to your tax matters, including the authority to sign tax returns. If you want to limit the representative(s)' authority to specific tax types, periods, and/or duties, you must indicate the types of authority below.**

**Limited authority:** Mark only the boxes that apply. By marking the boxes, the representative(s) will be authorized to perform acts on your behalf with respect to the indicated tax matters:

Tax Type	Year(s) or Period(s)	Tax Type	Year(s) or Period(s)
<input type="checkbox"/> Individual income tax	_____	<input type="checkbox"/> Sales and use tax	_____
<input type="checkbox"/> Corporate income/franchise tax	_____	<input type="checkbox"/> Withholding tax	_____
<input type="checkbox"/> Special Fuels tax	_____	<input type="checkbox"/> Gasoline tax	_____
<input type="checkbox"/> Tobacco tax	_____	<input type="checkbox"/> Other (Please specify.)	_____

**The representative(s) does/do not have the power to: (Mark only the acts below you do not wish to authorize.)**

- ☐ Sign the return(s) for the above tax matters.
- ☐ Execute an agreement to suspend prescription of tax.
- ☐ File a protest to a proposed assessment.
- ☐ Execute offers in compromise or settlement of tax liability.
- ☐ Represent the taxpayer before the department in any proceeding, including protest hearings.
- ☐ Obtain a private letter ruling on behalf of the taxpayer.
- ☐ Perform other specified acts. (Identify prohibited acts.) \_\_\_\_\_

**NOTICES AND COMMUNICATIONS.** Original notices and other written communications will be sent to you and a copy will be sent to the first representative listed on page 1. The representative(s)' authority to receive a copy of notices or written communications does/do not include the power to receive and to sign refund checks or the power to substitute another representative unless specifically marked below.

If you also want the second representative listed on page 1 to receive a copy of written notices or communications, check this box. ☐

If you also want the third representative listed on page 1 to receive a copy of written notices or communications, check this box. ☐

**REFUND CHECKS AND SUBSTITUTION OF ANOTHER REPRESENTATIVE.** If you want to authorize a representative to receive and to sign refund checks or the power to substitute another representative, mark the specific box and list the name of that representative.

☐ Receive checks in payment of any refund of Louisiana taxes, penalties, or interest.

Name of representative \_\_\_\_\_

☐ Endorse or cash checks in payment of refunds.

Name of representative \_\_\_\_\_

☐ Delegate authority or substitute another representative.

Name of representative \_\_\_\_\_

**RETENTION/REVOCATION OF PRIOR POWER(S) OF ATTORNEY.** The filing of this Power of Attorney automatically revokes all earlier Power(s) of Attorney on file with the Louisiana Department of Revenue for the same tax matters and years or periods covered by this document. **IF YOU DO NOT WANT TO REVOKE A PRIOR POWER OF ATTORNEY, CHECK HERE** ☐.

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**Signature of Taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**IF THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

_____ Taxpayer signature	_____ Date
_____ Spouse signature	_____ Date
_____ Signature of duly authorized representative, if the taxpayer is a corporation, partnership, executor or administrator	_____ Title _____ Date

## Part II. DECLARATION OF REPRESENTATIVE

**Under penalties of perjury, I declare that:**

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service.
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matters specified there; and
- I am one of the following: (insert applicable letter in table below)
  - a. Attorney—a member in good standing of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent—a person enrolled to practice before the Internal Revenue Service.
  - d. Officer—a bona fide officer of the taxpayer organization.
  - e. Employee—an employee of the taxpayer.
  - f. Family Member—a member of the taxpayer's immediate family (state the relationship, i.e., spouse, parent, child, brother, or sister) \_\_\_\_\_.
  - g. Other (state the relationship, i.e., bookkeeper or friend) \_\_\_\_\_.
  - h. Former Louisiana Department of Revenue Employee. As a representative, I cannot accept representation in a matter with which I had direct involvement while I was a public employee.

**IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

Designation-Insert Above Letter (a-h)	Jurisdiction (State) and Enrollment/ Bar Number, if applicable	Signature	Date